

管院學士班課程大綱

BA/BBA Program Syllabus

系所 Department	會計與資訊科技學系 Accounting & Information Technology		必選修 compulsory/elective	必修 Compulsory
課程名稱 Course title	高級會計學（一） Advanced Accounting I		學分數 Credit(s)	3
學年/學期 academic year/Semester	115-1 學期 Fall semester 2026		上課地點 Classroom	管理學院 創新大樓 162
講授教師 Instructor	鍾宇軒 Yu-Hsuan Chung		上課時間 Time	Monday, 4:10 PM~7:00 PM
教師辦公室&諮詢時間 Instructor office number & office hour	M469 (by appointment)	教師聯絡資訊 Instructor Contact	Phone:#34518 Email: jerome@ccu.edu.tw	
助教 Teaching assistant	(會資碩) 實習課為每週三	助教 聯絡資訊 TA contact	Email:	
先修課程 Pre-requisite courses	(5261101)初級會計學(一)(及格)、(5261102)初級會計學(二)(及格)、(5262101)中級會計學（二）(曾經修習) (所有先修條件都必須符合)限本系生修.			
課程目標 Course Objective	● Explain and perform accounting procedures an overview of Business Combinations. ● Explain the financial assets investment of IFRS9 and the equity method. ● Journalize transactions under the equity method of accounting for investments ● Describe the equity investment and consolidated financial statements. ● Prepare the elimination journal entries ● Recognize the parent and intercompany receivables and payables, and account for the removal of intercompany transactions. ● Complete consolidation workpapers and consolidated balance sheet for the acquisition.			
AACSB 學習品質保證學習目標 Assurance of Learning (AOL) Learning goals *請先選填為主要或次要學習目標(Major or minor learning goal)，再選擇對應之學習目標				
主要學習目標 Major learning goal 目標 4：全球視野 LG4:Global Perspectives	選擇一個項目。 選擇一個項目。		選擇一個項目。 選擇一個項目。	
教材 Teaching materials	● 自編講義 ● Lin, Hwey-Jane and Chiawen Liu，Advanced Accounting，2024。 (林蕙真與劉嘉雯，高等會計學理論與應用(全一冊)，2024，証業出版/華泰文化。)			
網址 Course website				

教科書/參考書 Textbooks/Reference	● Lin, Hwey-Jane and Chiawen Liu , Advanced Accounting , 2025 。 (林蕙真與劉嘉雯，高等會計學新論(10 版，上冊)，2025，証業出版/華泰文化) ● IFRSs (Approved by in Financial Supervisory Commission) ■ International Financial Reporting Standards (IFRS) ■ International Accounting Standards(IASs) ■ International Financial Reporting Interpretations Committee (IFRICs) ■ Interpretations Committee Interpretations(SICs)			
評量方式(請填百分比) Assessment	課堂參與 Participation	10%	個案討論 Case study	%
	作業 Homework	%	專題 Project	%
	小考 Quiz/彈性週	15%	其他 1 other ()	%
	期中考 1 Midterm I	25%	其他 2 other ()	%
	期中考 2 Midterm II	25%	其他 3 other ()	%
	期末考 Final	25%	其他 4 other ()	%
其他說明 Other description	● Lecture and in-class discussion. ● Students are expected to regularly attend courses and to actively participate in class. If students are absent, it is the responsibility to contact a classmate to let the lecture obtain missed information. ● In order to maximize your learning and to receive credit for your classes, you must attend at least 80% of classes. Missing classes will impede your progress. ● The student is expected to treat the instructor and his/her classmates with respect. The course grade will be based on mid-term examinations, a final examination, quizzes, and class participation. Missed tests will count as zero unless the instructor authorizes absence in advance. ● My objective of grade evaluation is to treat all students fairly. To ascertain that students understand the material covered in each chapter, students have some quizzes, mid-term exams, and a final exam. Attendance for scheduled exams or quizzes is mandatory. The exams and quizzes are intended to measure your command of the subject matter.			

課程規劃表 Course Schedule

週次 week	日期 Date	內容 Description	教材章節 Textbook	其他說明 Remark
1.	09/07	課堂介紹與說明 Accounting for Business Combinations	1	
1.	09/09	Accounting for Business Combinations	1	教師加課
2.	09/14	Accounting for Business Combinations Exceptions to the Recognition and Measurement Principles of IFRS 3	1/2	
3.	09/21	Exceptions to the Recognition and Measurement Principles of IFRS 3	2	09/23(三) 小考
4.	09/28	孔子誕辰紀念日(停課乙週)		
5.	10/05	Midterm Exam I		
6.	10/12	Consolidation Techniques and Procedures Differences Between Implied and Book Values	3	
7.	10/19	Consolidation Techniques and Procedures Differences Between Implied and Book Values	3	
8.	10/26	臺灣光復節暨金門古寧頭大捷紀念日補假		
9.	11/02	Consolidated Statements Workpaper	4	11/04(三) 小考
10.	11/09	Consolidated Financial Statements Consolidated Financial Statements After Acquisition	4	
11.	11/16	Midterm Exam II		
12.	11/23	Intercompany Profit Transactions–Inventories	5	
13.	11/30	Intercompany Profit Transactions–Inventories Intercompany Profit Transactions–Plant Assets	5/6	
14.	12/07	Intercompany Profit Transactions–Plant Assets	6	12/09(三) 小考
15.	12/14	Intercompany Profit Transactions–Bonds	7	
16.	12/21	Final Exam		
17.	12/28	彈性教學		
18.	01/04	彈性教學		

***** This syllabus is a guide to provide an overview of this course and its requirements. However, the instructor may modify the syllabus during the semester depend on course progress and students' effective learning needs. Any changes in the syllabus will give advance notice to students. *****